



Department of Revenue
Sales and Use Tax Division
1800 Century Center Boulevard, NE, Ste. 15311
Atlanta, Georgia 30345-3205
Telephone: (404) 417-6649

Clear Form

APPLICATION FOR CERTIFICATE OF EXEMPTION
ELECTRICITY FOR MANUFACTURERS

The application must be accompanied by a certified utility study conducted for the preceding calendar year. For those businesses, which have not been in business a calendar year, the study shall be established on the certified projected figures for a period of 12 consecutive months. The study must be certified by a registered engineer or a person with an engineering degree from an accredited engineering college. The study is required to establish the average cost of electricity used directly in the product for sale.

1. Business trade name _____
2. Mailing address _____ Telephone _____
3. Location of manufacturing facility _____, Georgia _____
(zip code)
4. Date manufacturing facility entered business in this State _____
MM/DD/YY
5. Total cost of all materials, including electricity, used directly in the product \$ _____
6. Total cost of electricity used directly in the product \$ _____
7. Total cost of all electricity used in the manufacturing facility \$ _____
8. Electricity cost percentage (line 6 divided by line 5): _____ %

NOTE: PERCENTAGE MUST EXCEED 50% TO QUALIFY

The undersigned hereby certifies that the information contained on this application and in the accompanying study is true and correct. The undersigned further acknowledges the granting of the exemption certificate will allow all purchases of electricity to be made exempt and the manufacturing facility will be responsible for the accrual and remittance of the tax directly to the Commissioner on those purchases which do not qualify as exempt under O.C.G.A. § 48-8-2(6)(B)(ii).

GEORGIA SALES AND USE CERTIFICATE NO. _____ DATE _____
MM/DD/YY

SIGNATURE _____ TITLE _____